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புதுச்சேரி மாநில அரசிதழ்

La Gazette de L'État de Poudouchéry

The Gazette of Puducherry

PART - II

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| No. } 8 Poudouchéry Vendredi 19 | | Février 2010 |
| No. } Puducherry Friday 19th | | February 2010 |
| (30 Magha 1931) | | |

GOVERNMENT OF PUDUCHERRY LEGISLATIVE ASSEMBLY SECRETARIAT

No. 1256/2010-LA (Legn).

Puducherry, the 19th February 2010.

Under rule 140 of Rules of Procedure and Conduct of Business of the Puducherry Legislative Assembly, the following Bill viz.,

The Puducherry Value Added Tax (Amendment) Bill, 2010
(Bill No. 1 of 2010)

which was introduced in the Legislative Assembly on February 19, 2010 is published for general information.

THE PUDUCHERRY VALUE ADDED TAX
(AMENDMENT) BILL, 2010

(Bill No. 1 of 2010)

A

BILL

**further to amend the Puducherry Value Added
Tax Act, 2007.**

BE it enacted by the Legislative Assembly of
Puducherry in the Sixty-first Year of the Republic of India
as follows :—

Short title
and
commencement.

1. (1) This Act may be called the Puducherry
Value Added Tax (Amendment) Act, 2010.

(2) It shall be deemed to have come into force with
effect from the 7th day of November 2009.

Amendment
of Schedules.

2. In the Puducherry Value Added Tax Act, 2007,— Act
No . 9
(i) in the First Schedule, for serial number 20 and of
the entries relating thereto, the following shall be 2007.
substituted, namely:—

“20. Electrical energy sold to the Government
of India or consumed by the Government of India
or sold for consumption in the construction,
maintenance or operation of railway by the
Government of India, electrical energy sold or
consumed for domestic and agricultural purposes
and electrical energy sold to commercial
consumers up to 300 units per month.”; and

(ii) in the Third Schedule, after Part – C, the
following part shall be inserted, namely :—

“PART – D**LIST OF GOODS TAXABLE AT THE RATE OF
FOUR PER CENT. AT THE POINT OF LAST SALE**

| Sl. No. | Description of goods |
|---------|--|
| (1) | (2) |
| 1 | “Electrical energy, other than those specified against Sl. No. 20 of the First Schedule.”. |

STATEMENT OF OBJECTS AND REASONS

In order to mobilise additional revenue, four per cent. tax on the sale of ‘Electrical Energy’ at the point of last sale has been proposed and exemptions from levy on the sale of electrical energy for domestic and agricultural purposes and in the case of the commercial consumers for the first 300 units per month and sales of electrical energy falling under Article 287 of the Constitution of India have also been proposed.

2. In exercise of the powers conferred under section 75 of the Puducherry Value Added Tax Act, 2007 (Act No. 9 of 2007), a notification was therefore issued for amending the First and Third Schedules of the said Act with effect from the 7th day of November, 2009 for the purpose of imposing levy of tax on the sales of electrical energy at the above rate and also for the grant of exemptions for sales of electrical energy to the above categories.

3. In order to give effect, to the amendments made to the First and Third Schedules of the said Act through the notification, a Bill titled "The Puducherry Value Added Tax (Amendment) Bill, 2010" is proposed to be enacted.

4. This Bill seeks to achieve the above objects.

V. VAITHILINGAM,
Chief Minister.

ADMINISTRATOR'S RECOMMENDATION UNDER
SUB-SECTION (1) OF SECTION 23 OF THE GOVERNMENT OF
UNION TERRITORIES ACT, 1963

[Copy of the letter No. 02779/PS/CM/10, dated 18-2-2010 from the Hon'ble Chief Minister Thiru V. Vaithilingam, to the Hon'ble Speaker, Legislative Assembly, Puducherry.]

The Lieutenant-Governor, Puducherry having been informed of the subject matter of the proposed Puducherry Value Added Tax (Amendment) Bill, 2010 providing for the levy of Value Added Tax in the Union Territory, recommends under sub-section (1) of section 23 of the Government of Union Territories Act, 1963 (Central Act 20 of 1963), the introduction in and consideration by the Legislative Assembly of the said Bill.

M. SIVAPRAKASAM,
Secretary,
Legislative Assembly Secretariat.
